DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

WHISTLEBLOWER OFFICE

Date: April 8, 2019

CHLOE A. LUCERO
C/O DAN DENORCH ESQ.
16055 SW WALKER RD. # 165
BEAVERTON, OR 97006-4942

Re: Claim Number(s) 2018-012955 & See attached list.

Dear Chloe A. Lucero:

FINAL DECISION UNDER SECTION 7623(a)

The Whistleblower Office has considered your Form 211, Application for Award for Original Information, dated 8/18/2018. Internal Revenue Code section 7623 provides that an award may be paid only if the information provided results in the collection of tax, penalties, interest, additions to tax, or additional amounts. The Whistleblower Office has made a final decision to reject your claim for an award.

The claim has been rejected because the IRS decided not to pursue the information you provided.

This letter is a final determination for purposes of filing a petition with the United States Tax Court. If you disagree with this determination, you have 30 days from the date of this letter to file a petition with the Tax Court. Information about filing a petition can be found on the Tax Court's website.

If you have any questions regarding this letter, please feel free to contact the Whistleblower Office at 801-620-2169.

Sincerely,

/s/ Layne Carver for

Joseph Hebb, Program Manager
Whistleblower Office, SPPA

Master Claim Number	2018-012955
Assigned Claim Number	**Taxpayer Name Control**
2019-002758	BATR
2019-002759	GEME
2019-002760	FILM
2019-002761	MERC
2019-002762	FILM
2019-002763	UNIO
2019-002764	UTMK
2019-002765	ULTR
2019-002766	AMER
2019-002767	PALM
2019-002768	LIKE
2019-002769	ELEV
2019-002770	AMER
2019-002771	AMER
2019-002772	FILM
2019-002773	DREA
2019-002774	LION